

# Industry Circular



**Internal Revenue Service**  
Alcohol, Tobacco and Firearms Division  
Washington, D.C. 20224

Industry Circular No. 71-17

July 26, 1971

## WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

Proprietors of distilled spirits plants,  
bonded wine cellars, breweries,  
and others concerned:

**Purpose.** This is to inform you of the provisions of a revenue procedure which will be published in an early issue of the Internal Revenue Bulletin. The revenue procedure will announce the addition of Thailand, Yugoslavia, the Republic of Korea, and Honduras to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

**Background.** Under the provisions of the above-cited section of the Tariff Act, the privilege of withdrawing liquors free of tax or with benefit of drawback for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended to aircraft registered in a foreign country only if the Department of the Treasury is advised by the Department of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. The Department of Commerce has advised the Department of the Treasury that Yugoslavia, the Republic of Korea, and Honduras extend such privileges to aircraft registered in the United States and engaged in foreign trade. Also, the Secretary of Commerce has advised the Secretary of the Treasury that Thailand, except for ground equipment, extends such privileges to aircraft registered in the United States and engaged in foreign trade. Corresponding privileges are, therefore, extended to aircraft registered in Yugoslavia, the Republic of Korea, Honduras, and Thailand and engaged in foreign trade.

**Complete List of Foreign Countries.** The complete list of foreign countries to which the privileges provided by section 309 of the Tariff Act of 1930 may be extended is now as follows:

Argentina	Dominican Republic	Jamaica	South Africa*
Australia*	Ecuador	Japan	Spain
Bahamas	El Salvador	Korea,	Sweden
Belgium	Finland	Republic of	Switzerland
Bermuda	France*	Lebanon	Thailand*
Brazil	Germany, Federal	Mexico	Trinidad and
Canada	Republic of*	Netherlands	Tobago
Chile	Greece	Nicaragua	Union of Soviet
China, Republic of*	Honduras	Norway	Socialist Republics
Colombia	India	Pakistan	United Kingdom*
Costa Rica	Ireland	Panama	Venezuela
Czechoslovakia	Israel	Peru	Yugoslavia
Denmark	Italy*	Portugal*	

\* (except for ground equipment).

**Inquiries.** Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol, Tobacco and Firearms).

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